

EXHIBIT A

R-615

STATE OF HAWAII
BUREAU OF CONVEYANCES
RECORDED

FEB 01, 2000 08:30 AM

Doc No(s) 2000-013638

/s/CARL T. WATANABE
ACTING
REGISTRAR OF CONVEYANCES

Reserved for Recording Information

After recording, return by mail or pick-up

Internal Revenue Service
915 Second Avenue M/S W240
Seattle, WA 98174

Document contains pages

Form 668 (Y)(c)
(Rev. August 1997)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District PACIFIC-NORTHWEST	Serial Number 910085499	For Optional Use by Recording Office
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer WAYNE F & JULIE BERRY

Residence PO BOX 22895
HONOLULU, HI 96823-2895

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1995	567-02-6043	12/06/1999	01/05/2010	8027.71
1040	12/31/1996	567-02-6043	12/06/1999	01/05/2010	25813.10
1040	12/31/1997	567-02-6043	11/29/1999	12/29/2009	10798.98

Place of Filing BUREAU OF CONVEYANCES REGISTRAR HONOLULU, HI 96803	Total \$ 44639.79
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This notice was prepared and signed at Seattle, WA, on this,
the 11th day of January, 2000.

Return to:
Internal Revenue Service
915 2nd Ave, M/S W246, Lien Desk
Seattle, Wa 98174

Signature for C. CHAVEZ  Title Revenue Officer 91-01-3427

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)